CERTIFICATE

To the Clerk of Doniphan, State of Kansas We, the undersigned, officers of City of Highland

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2010; and
(3) the Amount(s) of Amount of 2009 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		Γ	2010 Adopted Budget			
		Page		Amount of 2009 Ad	County Clerk's	
Table of Contents:	-0010	No.	Expenditures	Valorem Tax	Use Only	
Computation to Determine Limit for		2				
Allocation of MVT, RVT, 16/20M Veh & Slider		3				
Schedule of Transfers		5				
Statement of Indebtedness						
Statement of Lease-Purchases		6				
Fund	K.S.A.					
General	12-101a	7	394,970	101,439	34.104	
Debt Service	10-113					
<u></u>						
					<u>.</u>	
Special Highway	<u> </u>		<u> </u>			
City Hall			62,000		···	
Water		-	126.056			
Sewer			136,056			
Capital Projects			20,000			
Capital Florects	·		167.050			
			167,050			
Non-Budgeted Funds						
Totals	T	xxxxxx	780,076	101,439	34.164	
Budget Summary		0			<u> </u>	
Neighborhood Revitalization						
Is an Ordinance required to be pass	sed, published, a	nd attached	to the budget?	Yes		
			County Clerk's Use Only			

State Use Only
Received
Reviewed by
Follow-up: Yes_No_
Date Attested: MALL 20, 2009

LIAN County Clerk

Assisted by:

Assisted by:

Assisted by:

Assisted by:

Assisted by:

Assisted by:

Address:

Date Attested: MALL 20, 2009

Address:

Date Attested: MALL 20, 2009

Address:

Date Attested: MALL 20, 2009

Address:

Address:

Date Attested: MALL 20, 2009

revised 3/19/09

Page No. 1

2010

100,077

	Comp	utation to Deter	mine Limit for 2	010		
						Amount of Levy
	Total Tax Levy Amount in 2009 Budget				+ \$ _	99,449
	Debt Service Levy in 2009 Budget				- \$ _	0
3.	Tax Levy Excluding Debt Service				\$ _	99,449
	2009 Valuation Information for Valuation Adj	ustments:				
4.	New Improvements for 2009:		+ _	24,418		
5,	Increase in Personal Property for 2009:					
	5a. Personal Property 2009	+	119,687			
	5b. Personal Property 2008	-	130,121			
	5c. Increase in Personal Property (5a minus 5b)		+_	0		
_	**		(Use Only if > 0)		
6.	Valuation of annexed territory for 2009:		0			
	6a. Real Estate6b. State Assessed	+	0			
	6c. New Improvements	<u>'</u>	24,418			
	6d. Total Adjustment (Sum of 6a, 6b, and 6c)	•	+	-24,418		
			-			
7.	Valuation of Property that has Changed in Us	e during 2009 :	+ _	18,638		
8.	Total Valuation Adjustment (Sum of 4, 5c, 6d	% 7)	_	18,638		
9.	Total Estimated Valuation July 1, 2009		2,969,005			
10.	Total Valuation less Valuation Adjustment (9	minus 8)	-	2,950,367		
11.	Factor for Increase (8 divided by 10)		_	0,00632		
12.	Amount of Increase (11 times 3)				+ \$ _	628
13.	Maximum Tax Levy, excluding debt service, w	vithout an Ordir	nance (3 plus 12)		\$	100,077
14.	Debt Service Levy in this 2010 Budget					0
					_	

If the 2010 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

15. Maximum levy, including debt service, without an Ordinance (13 plus 14)

0.00000

Slider Factor

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider

Budgeted Funds for	Budget Tax Levy Amt for Allocation for			or Allocation for Year				
2009	2009	MVT	RVT	16/20M Veh	Slider			
General	99,449	17,487	305	1,566	0			
Debt Service								
TOTAL	99,449	17,487	305	1,566	0			
County Treas Motor Veh	nicle Estimate	17,487						
County Treasurers Recre	ational Vehicle Estimate	_	305					
County Treasurers 16/20	M Vehicle Estimate			1,566				
County Treasurers Slider	Estimate			_				
Motor Vehicle Factor		0.17584						
Recreational Vehicle Fac	etor	_	0.00307					
16/20 Vehicle Factor				0.01575				

NOTICE OF BUDGET HEARING

The governing body of

City of Highland will meet on the 12th day of August, 2009, at 5:00 p.m. at the City Council Chambers for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Highland City Hall and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2010 Expenditures and Amount of Current Year Estimate for 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget, Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2008 Cu		Current Year Estin	rrent Year Estimate for 2009		Proposed Budget for 2010		
FUND .	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate*	
General	276,660	34.813	283,430	34.219	394,970	101,439	34.166	
Debt Service								
Special Highway	39,454		62,000		62,000			
City Hall	11,000		9,838					
Water	162,304		153,235		167,050			
Sewer	122,851		132,806		136,056			
Capital Projects	20,700		32,500		20,000			
Non-Budgeted Funds	40,314						-	
Totals	673,282	34.813	673,809	34.219	780,076	101,439	34.166	
Less: Transfers	48,698		9,145		15,000			
Net Expenditure	624,584	۱ ۱	664,664		765,076			
Total Tax Levied	97,720	7	99,449	7	XXXXXXXXXXXXXXXXX	3		
Assessed Valuation	2,864,513	7	2,906,215	i .	2,969,005			
Outstanding Indebtedness,		_		-		_		
January 1,	2007		2008		2009			
G.O. Bonds	55,000	7	50,000	7	40,000	7		
Revenue Bonds	15,000		0		0			
Other	499,809	7	461,256		445,420			
Lease Purchase Principal	56,451	7	37,547		33,819			
Total	626,260		548,803]	519,239			
*Tax rates are expressed in n	nills			-				

City Official Title

Page No.

FUND PAGE - GENERAL

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
General	2008	2009	2010
Unencumbered Cash Balance Jan 1	5,07	67,975	94,192
Receipts:			
Ad Valorem Tax	89,43	8 99,449	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax	17,44	4 17,569	17,487
Recreational Vehicle Tax	32		
16/20M Vehicle Tax			1,566
Gross Earning (Intangible) Tax	5,60	8 6,658	
Redemption Distribution	81		
City and County Revenue Sharing		1,572	,
Slider			
Local Alcoholic Liquor			
Sales Tax	92,25		
Franchise Tax	55,80		
Licenses & Fees	10,74	6 12,000	11,000
Donation	5		
Reimbursements	7,42		8,000
Interest	6,60		
Transfer from FEMA	37,69		5,000
			15,000
Park & Rec	15,35	4 15,000	15,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	339,56	4 309,647	201,035
Resources Available:	344,63		
Expenditures:	344,03	5,7,022	255,227
	40 0a	05.000	120,000
Personnel Services	70,07		
Contractual	145,37		
Commodities	39,80		
Capital Outlay	3,14	1 10,000	
Transfer to City Hall P&I	4,40	0 2,460	
Lease Payments	97	0 970	970
Park & Rec	12,90	3 15,000	15,000
	,-		1
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	a	<u> </u>	
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	276,66	0 283,430	394,970
Unencumbered Cash Balance Dec 31	67,97		2 xxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount: 269,661	267,901	Non-Appr Ba	
	,		
	<u>Yes</u>	Tot Exp/Non-Appr Ba	
Possible Cash Violation for 2008: <u>No</u>		Tax Required	
		Del Comp Rate: 1.700%	
	Amount	of 2009 Ad Valorem Tax	x 101,439

FUND PAGE FOR FUNDS WITH NO TAX LEVY			
Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Highway	2008	2009	2010
Unencumbered Cash Balance Jan 1	81,471	119,184	131,694
Receipts:			
State of Kansas Gas Tax	27,166	24,510	27,400
Ad Valorem Tax		0	0
Other Income	50,000	50,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			_
Total Receipts	77,166		
Resources Available:	158,637	193,694	159,094
Expenditures:			
Street Repair and Maint	30,060		55,000
Capital Outlay	3,000		
Contractual	6,394	7,000	7,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	39,454		
Unencumbered Cash Balance Dec 31	119,184	131,694	97,094

Does miscellaneous exceed 10% of Total Expenditures	39,454	62,000	
Unencumbered Cash Balance Dec 31	119,184	131,694	
2008/2009 Budget Authority Amount:	65,369	113,500	
Violation of Budget Law for 2008/2009:	No	No	No
Possible Cash Violation for 2008:	No	No	

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
City Hall	2008	2009	2010
Unencumbered Cash Balance Jan 1		0	0
Receipts;			
Transfer from General	4,400	2,460	
Transfer from Water	3,850	3,935	
Transfer from Sewer	2,750	3,443	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	11,000	9,838	
Resources Available:	11,000	9,838	0
Expenditures:	12,000	7,050	
Principal and Interest Payments	11,000	9,838	
			
	-		
	 		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures	 -		
Total Expenditures	11,000	9,838	-0
Unencumbered Cash Balance Dec 31	0	9,030	0
2008/2009 Budget Authority Amount:	12,000	9,838	
Waleting of Dalact Land Concentration	12,000	2,000	

2008/2009 Budget Authority Amount: Violation of Budget Law for 2008/2009: Possible Cash Violation for 2008:

No No 9,838 <u>No</u>

2010

FUND PA	GE FOR	FUNDS	WITH NO	TAXL	EVY
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Adopted Budget	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			<u> </u>
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	C	_	C
2008/2009 Budget Authority Amount:	15,000	15,000	

2008/2009 Budget Authority Amount:	15,000	15,000
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>
Possible Cash Violation for 2008:	No	

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Water	2008	2009	2010
Unencumbered Cash Balance Jan 1	54,828	94,150	135,915
Receipts:			
Charges	199,350	195,000	193,000
Utility Service Connection	2,010		· ·
Miscellaneous	266		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	201,626	195,000	193,000
Resources Available:	256,454	289,150	328,915
Expenditures:	•	<u> </u>	
Personnel	55,607	56,000	58,800
Contractual	26,013	31,000	32,550
Commodities	58,982	50,000	52,500
Debt Service	12,011		
Taxes	2,404	2,300	2,200
Capital Outlay	3,436	10,000	21,000
Transfer to City Hall	3,850	3,935	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	162,304	153,235	167,050
Unencumbered Cash Balance Dec 31	94,150		

	,	
2008/2009 Budget Authority Amount:	0	0
/iolation of Budget Law for 2008/2009:	<u>Yes</u>	Ye
Possible Cash Violation for 2008:	No	

FUND PACE IN	OR ETINDS WITH	H NO TAX LEVY
PUNIT PARTE P	OK LOMPO MITI	

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Sewer	2008	2009	2010
Unencumbered Cash Balance Jan 1 .	38,558	53,377	57,571
Receipts:			
Charges	137,669	137,000	137,000
Reimbursed Expenses			
Interest on Idle Funds			
Miscellaneous	•		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	137,669	137,000	
Resources Available:	176,227	190,377	194,571
Expenditures:			
Personal Services	36,410		
Contractual Services	14,587		
Commodities	13,112		
Captial Outlay	1,936		
Debt Service	54,056		
Transfer to City Hall	2,750	2,750	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			1
Total Expenditures	122,851	132,806	
Unencumbered Cash Balance Dec 31	53,377	57,571	58,515

2008/2009 Budget Authority Amount; Violation of Budget Law for 2008/2009:

182,642 No No

185,560 <u>No</u>

Possible Cash Violation for 2008:

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Capital Projects	2008	2009	2010
Unencumbered Cash Balance Jan 1	80,298	59,598	27,098
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	80,298	59,598	27,098
Expenditures:			
Capital Outlay	7,500	32,500	20,000
Contract Expense	13,200		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	20,700	32,500	20,000
Unencumbered Cash Balance Dec 31	59,598		7,098
2008/2000 Bedeat Anthonis Amounts	122.042	125 000	

2008/2009 Budget Authority Amount: Violation of Budget Law for 2008/2009: 133,943

135,868

Possible Cash Violation for 2008:

No No

<u>No</u>

2010

Schedule of Transfers

Fund	Fund	Actual	Current	Proposed	Transfers
Transferred	Transferred	Amount for	Amount for	Amount for	Authorized by
From:	To:	2008	2009	2010	Statute
General	City Hall P&I	4,400	2,460		· · · · · · · · · · · · · · · · · · ·
Water	City Hall P&I	3,850	3,935		
Sewer	City Hall P&I	2,750	2,750		
FEMA	General Fund	37,698			
Water	General Fund			15,000	
					· . ————
	1				
	Totals	48,698	9,145	15,000	
	Adjustments	1			
	Adjusted Totals	48,698	9,145	15,000	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

NON-BUDGETED FUNDS (Only the actual budget year for 2008 is to be shown)

** Note: These two block figures should agree.

Page No.

STATEMENT OF INDEBTEDNESS

City of Highland

	Date	Date	Interest	Amount	Beginning Amount Outstanding		Date Due	Amount 2009	Amount Due 2009	Amount 2010	Amount Due 2010
Type of Debt	Issue	Retirement	%	Issued	Jan 1,2009	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:						•					
Series 2001	12/1/01	10/1/12	2.5-4.25%	75,000							
								1,630	10,000		
				-							
Total G.O. Bonds					0			1,630	10,000	0	0
Revenue Bonds:											
		-	_								
					5						
					•			,		•	•
Total Revenue Bonds					0			0	•	0	9
Other:		1									
KDHE Sewer	86/1/6	3/1/18	3.19	797,380		03/01,09/01		14,625	12,403		
Firefighters Relief Assoc	0/1/02	6/1/25	1.00	1,,000		00-01,12-01		145	679		
Total Other					0			14,770	13,228	0	0
Total Indebtedness					0			16,400	23,228	0	0

City of Highland

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

ts												
Payments Due 2010												•
Payments Due 2009	12,000											12,000
Principal Balance As Beginning of 2009								-				0
Total Amount Financed (Beginning Principal)	110,000											
Interest Rate %	7.00											
Term of Contract (Months)	176											
Contract Date	2/9/1995											
em Purchased	City Hall Building											Totals

^{***}If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

subsequent publications being made on the following dates: 電子機を はる はるをます とい 不以第一次問人不可以不可以 百五萬 一部公司 不知是 古日 高縣 音 its of the 2010 budget Estimate 大学の記れ 衛のはどう ガシラん こうは悪 等の間の間になるないのではある 重要是一次的 北 日本司法教奉行 二 Charles of the factorial 湯い 東京聖芸の一ついた 遊遊客上居者要語言因 至 经重点提出支持不可能 曹 養育 安然之 **康 福門工 泰國衛星** 4 of taxpayers relating to the proposed use of all tunds and the amount of ad val-の間をを持た があると Detailed budger information is shallable at Highland Chr. Hall
and will be smallable at this bearing

Budger 20.0 Expenditures and Amount of Current New Estimate for 2009 Ad Natorem Tax sensitists the max

Estimated Tax Rule is subject to Change deponding on the final assessed values will meet on the 12th, day of August, 2009, at 5:00 p.m. at the City Columcii Chami NOTICE OF BUDGET BEARING 17 2,906,213 NA. *Tax Rate Actual 時とおり 事 書言のをない意義 かりを なののは

AFFIDAVIT OF PUBLICATION STATE OF KANSAS, DONIPHAN COUNTY, SS:

Dana D. Foley, being first duly sworn, deposes and says: That he is of Kansas, and published in and of general circulation in Doniphan County, Kansas, with a general paid circulation on a yearly basis in publisher of The Kansas Chiefa weekly newspaper printed in the State Doniphan County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Wathena, Kansas, in said County as periodicals postage paid.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for One consecutive ‡ with weeks, the first publication the people being made as a foresaid on the

, 20

Notary Public Subscribed and swom to before me this , 20 Oz , 20 STATE OF KANSAS NOTARY PUBLIC LORI VERTIÑ day of _

My commission expires

Printer's fee/ Affidavit fee \$

ORDINANCE NUMBER 487

AN ORDINANCE ATTESTING TO AN INCREASE IN TAX REVENUES FOR BUDGET YEAR 2010 FOR THE City of Highland

WHEREAS, the City of Highland must continue to provide services to protect the health, safety, and welfare of the citizens of this community; and

WHEREAS, the cost of providing essential services to the citizens of this city continues to increase.

NOW THEREFORE, be it ordained by the Governing Body of the City of Highland:

Section One. In accordance with state law, the City of Highland has scheduled a public hearing and has prepared the proposed budget necessary to fund city services from January 1, 2010 until December 31, 2010.

Section Two. After careful public deliberations, the governing body has determined that in order to maintain the public services that are essential for the citizens of this city, it will be necessary to budget property tax revenues in an amount exceeding the levy in the 2009 budget.

Section Three. This ordinance shall take effect after publication once in the official city newspaper.

Passed and approved by the Governing Body on this 12th day of August, 2009.

ATTEST: /s/ Kell Kal

City Clerk

(SEAL)

i hereby certify that the foregoing is a true and correct copy of the original ordinance: that said ordinance was passed on the 12 day of 120.09 that the record of the final vote on its passage is found on page 167 of journal 9 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the Kansas Chief on the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that it was published in the 20 day of 149.03 that was published in the 20 day of 149.03 that was published in the 20

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Mark Oll